

ABSTRAK

Tujuan penelien ini untuk mengetahui faktor-faktor yang berpengaruh terhadap komitmen profesional dan pertimbangan etis auditor di wilayah Kota Surabaya. Pengumpulan data penelitian ini menggunakan kuesioner. Sampel ditentukan dengan teknik *purposive sampling*. Jumlah sampel sebanyak 86 responden. Pengolahan data dilakukan dengan menggunakan analisis jalur. Hasil penelitian ini membuktikan bahwa Budaya organisasi dan pengalaman berpengaruh terhadap komitmen profesional sedangkan gender tidak berpengaruh terhadap komitmen profesional. Budaya organisasi, pengalaman, auditor, dan komitmen profesional berpengaruh terhadap pertimbangan etis auditor sedangkan gender tidak berpengaruh terhadap pertimbangan etis auditor.

Kata kunci: Budaya organisasi, pengalaman, auditor, komitmen profesional, pertimbangan etis auditor

ABSTRACT

The purpose of this study to determine the factors that affect the professional commitment and ethical considerations of auditors in the area of Surabaya The data collection of this study using questionnaires. The sample is determined by purposive sampling technique. The sample is determined by purposive sampling technique. The number of samples is 86 respondents. Data processing is done by using path analysis. The results of this study proves that organization culture and experience affect the professional commitment while the gender does not affect the professional commitment. Organizational culture, experience, auditors, and professional commitment affect the auditor's ethical judgment while gender does not affect the auditor's ethical judgment.

Keywords: Organizational culture, experience, auditor, professional commitment, auditor's ethical considerations